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Government of Kerala
1976

Reg. No. KL/TV/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXI] Trivandrum, Saturday, 20th November 1976 / 29th Karthika 1898 [No. 671

GOVERNMENT OF KERALA

Law (Legislation C) Department

NOTIFICATION

No. 14354/Leg.C2/76/Law.

*Dated, Trivandrum, 20th November, 1976/
29th Karthika, 1898.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 20th day of November, 1976.

By order of the Governor.

K. VISWANATHAN NAIR,
Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1976.

33/4455/MC.

ACT 43 OF 1976

THE KERALA PANCHAYATS (SECOND AMENDMENT) ACT, 1976

An Act further to amend the Kerala Panchayats Act, 1960.

Preamble.—WHEREAS it is expedient further to amend the Kerala Panchayats Act, 1960, for the purpose hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Panchayats (Second Amendment) Act, 1976.

(2) It shall be deemed to have come into force on the 6th day of October, 1975.

2. *Amendment of section 66A.*—In section 66A of the Kerala Panchayats Act, 1960 (32 of 1960) (hereinafter referred to as the principal Act), in sub-section (1B), the words "or, where the land is in the possession of a mortgagee or lessee or other person having right to possession and enjoyment of the land, by such person" shall be inserted at the end.

3. *Repeal and saving.*—(1) The Kerala Panchayats (Second Amendment) Ordinance, 1976 (10 of 1976), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

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GOVERNMENT OF KERALA

Law (Legislation A) Department

NOTIFICATION

No. 16554-Leg(A)2/76/Law.

Dated, Trivandrum, 20th November, 1976/ 29th Karthika, 1898.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 19th day of November, 1976.

By order of the Governor,

K. VISWANATHAN NAIR,
Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976.

33/4450/MC.

ACT 40 OF 1976

THE KERALA SURCHARGE ON TAXES (AMENDMENT) ACT, 1976

An Act further to amend the Kerala Surcharge on Taxes Act, 1957.

Preamble.—WHEREAS, it is expedient further to amend the Kerala Surcharge on Taxes Act, 1957, for the purposes hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Surcharge on Taxes (Amendment) Act, 1976.

(2) Clause (b) of section 3 shall be deemed to have come into force on the 1st day of July, 1975 and the remaining provisions of this Act shall be deemed to have come into force on the 1st day of April, 1976.

2. *Amendment of section 2.*—In section 2 of the Kerala Surcharge on Taxes Act, 1957 (11 of 1957) (hereinafter referred to as the principal Act),—

(a) for the words "income-tax or super tax", in both the places where they occur, the words "agricultural income-tax" shall be substituted;

(b) for the words "five per centum", the words "ten per centum" shall be substituted.

3. *Amendment of section 3.*—In sub-section (1) of section 3 of the principal Act,—

(a) for the opening paragraph, the following paragraph shall be substituted, namely:—

"The tax payable under the Kerala General Sales Tax Act, 1963, shall, in the case of a dealer whose turnover—

(a) is not less than one lakh rupees but does not exceed ten lakhs rupees in a year, be increased by a surcharge at the rate of five per centum, and

(b) exceeds ten lakhs rupees in a year, be increased by a surcharge at the rate of eight per centum,

of the tax payable for that year, and the provisions of the Kerala General Sales Tax Act, 1963, shall apply in relation to the said

surcharge as they apply in relation to the tax payable under the said Act:";

(b) in the proviso, for the words "three per centum", in both the places where they occur, the words "four per centum" shall be substituted.

4. *Omission of sections 4 and 5.*—Sections 4 and 5 of the principal Act shall be omitted.

5. *Repeal and saving.*—(1) The Kerala Surcharge on Taxes (Amendment) Ordinance, 1976 (6 of 1976), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

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GOVERNMENT OF KERALA

Law (Legislation A) Department

NOTIFICATION

No. 16823-Leg(A)2/76/Law.

Dated, Trivandrum, 20th November, 1976/ 29th Karthika, 1898.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 19th day of November, 1976.

By order of the Governor,

K. VISWANATHAN NAIR,

Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976.

33/4451/MC.

ACT 41 OF 1976

THE AGRICULTURAL INCOME-TAX (SECOND AMENDMENT) ACT, 1976

An Act further to amend the Agricultural Income-tax Act, 1950.

Preamble.—WHEREAS it is expedient further to amend the Agricultural Income-tax Act, 1950, for the purposes hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Agricultural Income-tax (Second Amendment) Act, 1976.

(2) It shall be deemed to have come into force on the 1st day of April, 1976.

2. *Amendment of section 3.*—In section 3 of the Agricultural Income-tax Act, 1950 (XXII of 1950) (hereinafter referred to as the principal Act), in sub-section (3), the words "and whose agricultural income exceeds seven thousand rupees" and "or to seven thousand rupees whichever is higher" shall be omitted.

3. *Insertion of new section after section 18.*—After section 18 of the principal Act, the following section shall be inserted, namely:—

"18A. *Agricultural income for purposes of assessment of certain assessees to remain unchanged for three years.*—(1) Notwithstanding anything contained in sections 17 and 18, in the case of any assessee whose agricultural income for the purposes of assessment for the financial year 1976-77 or any subsequent financial year does not exceed twenty-five thousand rupees, the agricultural income-tax payable by him for the two financial years immediately succeeding that financial year shall be determined on the basis of the agricultural income for the purposes of assessment for such financial year:

Provided that nothing contained in this sub-section shall apply for assessment for any financial year if the agricultural income for the purposes of assessment for that financial year exceeds, or is less than, the agricultural income for the purposes of assessment for the immediately preceding financial year by more than fifteen per cent.

(2) Any tax determined under sub-section (1) shall be paid within such time as may be specified in the notice of demand.".

4. *Amendment of Schedule.*—In the Schedule to the principal Act,—

(a) the word and figure "Part I" shall be omitted;

(b) for paragraph (1), the following paragraph shall be substituted, namely:—

"(1) In the case of a person other than a company—

Where the total agricultural income does not exceed Rs. 8000	Nil
Where the total agricultural income exceeds Rs. 8000 but does not exceed Rs. 15,000	17 per cent of the amount by which the total agricultural income exceeds Rs. 8,000.
Where the total agricultural income exceeds Rs. 15,000 but does not exceed Rs. 20,000	Rs. 1,190 plus 20 per cent of the amount by which the total agricultural income exceeds Rs. 15,000.
Where the total agricultural income exceeds Rs. 20,000 but does not exceed Rs. 25,000	Rs. 2,190 plus 30 per cent of the amount by which the total agricultural income exceeds Rs. 20,000.
Where the total agricultural income exceeds Rs. 25,000 but does not exceed Rs. 30,000	Rs. 3,690 plus 40 per cent of the amount by which the total agricultural income exceeds Rs. 25,000.
Where the total agricultural income exceeds Rs. 30,000 but does not exceed Rs. 50,000	Rs. 5,690 plus 50 per cent of the amount by which the total agricultural income exceeds Rs. 30,000.
Where the total agricultural income exceeds Rs. 50,000 but does not exceed Rs. 70,000	Rs. 15,690 plus 60 per cent of the amount by which the total agricultural income exceeds Rs. 50,000.
Where the total agricultural income exceeds Rs. 70,000	Rs. 27,690 plus 70 per cent of the amount by which the total agricultural income exceeds Rs. 70,000.";

(c) In paragraph (3), for the figures "75", the figures "85" shall be substituted.

5. *Repeal and saving.*—(1) The Agricultural Income-tax (Second Amendment) Ordinance, 1976 (7 of 1976), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

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KERALA GAZETTE

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GOVERNMENT OF KERALA

Law (Legislation A) Department

NOTIFICATION

No. 18455-Leg(A)2/76/Law. *Dated, Trivandrum, 20th November, 1976/ 29th Karthika, 1898.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 20th day of November, 1976.

By order of the Governor,

K. VISWANATHAN NAIR,
Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976.

33/4457/MC.

ACT 45 OF 1976

THE KERALA GENERAL SALES TAX (THIRD AMENDMENT) ACT, 1976

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala General Sales Tax (Third Amendment) Act, 1976.

(2) Save as otherwise provided, it shall be deemed to have come into force on the 1st day of April, 1976.

2. *Amendment of section 5.*—In section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in sub-section (1),—

(a) for the words "twenty thousand rupees", the words "twenty-five thousand rupees" shall be substituted;

(b) the proviso shall be omitted.

3. *Amendment of section 5A.*—In section 5A of the principal Act,—

(a) in sub-section (2), for the words "twenty thousand rupees", the words "twenty-five thousand rupees" shall be substituted;

(b) in sub-section (3),—

(i) for the words "twenty thousand rupees" and "twenty-five thousand rupees", the words "twenty-five thousand rupees" and "thirty thousand rupees" shall respectively be substituted;

(ii) the words, brackets and figure "clause (i) of" shall be omitted.

4. *Amendment of section 7.*—In section 7 of the principal Act,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Notwithstanding anything contained in sub-section (1) of section 5, every dealer whose total turnover in a year is

not less than twenty-five thousand rupees but is not more than thirty thousand rupees may, at his option, instead of paying the tax in accordance with the provisions of that sub-section, pay tax at the rate of two per cent on his taxable turnover.";

(b) in sub-section (2), the words, brackets and figures "clause (i) or clause (ii) of" shall be omitted;

(c) in sub-section (4), the words, brackets and figure "clause (i) of" shall be omitted;

(d) in sub-section (5), the words, brackets and figure "clause (i) of", in both the places where they occur, shall be omitted.

5. *Amendment of section 13.*—In sub-section (1) of section 13 of the principal Act, for the words "twelve thousand five hundred rupees", the words "twenty-five thousand rupees" shall be substituted.

6. *Amendment of section 17.*—In section 17 of the principal Act, after sub-section (3), the following sub-sections shall be inserted, namely:—

"(4) Notwithstanding anything to the contrary contained in sub-sections (2) and (3), the assessing authority shall accept the return for the year 1975-76 or for any subsequent year submitted under sub-section (1) by any dealer whose total turnover for that year does not exceed one lakh rupees and assess the dealer on the basis of such return:

Provided that a return in which exemption from, or reduction in the rate of, tax or rebate or refund of tax has been claimed shall not be accepted unless it is accompanied by such documents as may be prescribed for the purpose of verifying the genuineness of the claim for such exemption, reduction, rebate or refund, as the case may be:

Provided further that the provisions of this sub-section shall not apply if the total turnover mentioned in the return is less than the average of the total turnover as finally determined under this Act for the three years immediately preceding the year for which the return is submitted, by not less than ten per cent:

Provided further that this sub-section shall not apply in the case of a dealer who has been punished or on whom a penalty has been imposed for evasion of tax for the year for which the return has been submitted or against whom proceedings for evasion of such tax are pending before any authority.

(5) Where any dealer has been assessed under sub-section (4) for two consecutive years, the assessment of that dealer for the third consecutive year shall be made in accordance with the provisions of sub-section (3).

(6) For the removal of doubts, it is hereby clarified that nothing contained in sub-sections (4) and (5) shall be deemed to exclude the operation of section 19 or section 27 in the case of a dealer assessed under sub-section (4).".

7. *Amendment of section 18.*—In section 18 of the principal Act, after sub-section (3), the following sub-sections shall be inserted, namely:—

"(3A) If in the estimate of a dealer the amount of tax payable by him under this section for any quarter exceeds the amount of tax or the proportionate amount of tax demanded from him for that quarter by more than fifteen per cent of the latter amount, he shall, at any time before the date on which the next instalment of the tax is due from him, send to the assessing authority an estimate of—

(i) his taxable turnover for that quarter; and

(ii) the tax payable by him under this section for that quarter,

and shall pay such amount of tax, or, if the tax demanded from him for the said quarter has already been paid, the difference between such estimated amount of tax and the tax paid by him within such time as may be prescribed:

Provided that nothing contained in this sub-section shall apply in the case of a dealer falling under sub-section (4) of section 17.

(3B) Every estimate under sub-section (3A) shall be sent in the prescribed form and verified in the prescribed manner.".

8. *Amendment of First Schedule.*—In the First Schedule to the principal Act,—

(a) after Serial Number 56 and the entries relating thereto, the following shall be inserted, namely:—

"56A.	Rice products and wheat products	do.	4

Explanation.—"Rice products" means parched, puffed or beaten rice and "wheat products" means maida, atta, suji, rava, resultant atta and bran.";

(b) Serial Number 57 and the entries relating thereto shall be, and shall be deemed to have been, omitted with effect on and from the 7th day of September, 1976;

(c) after the proviso to Serial Number 72 and the entries relating thereto, the following proviso shall be inserted, namely:—

"Provided further that an authorised retail distributor appointed under the Kerala Rationing Order, 1966, shall not be liable to pay tax under this Act in respect of tapioca sold to ration card holders, whatever be his turnover.".

9. *Amendment of Second Schedule.*—In the Second Schedule to the principal Act, after Serial Number 7 and the entries relating thereto, the following shall be, and shall be deemed to have been, inserted with effect on and from the 7th day of September, 1976, namely:—

"8.	Crude oil, that is to say, crude petroleum oils and crude oils obtained from bitumenous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil-deposits or by the destructive distillation of bitumenous minerals and whether or not subjected to all or any of the following processes:— (1) decantation; (2) de-salting; (3) dehydration; (4) stabilisation in order to normalise the vapour pressure; (5) elimination of very light fractions with a view to returning them to the oil deposits in order to improve the drainage and maintain the pressure; (6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned processes; (7) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance	At the point of first sale in the State by a dealer who is liable to tax under section 5	4

9.	Pulses, that is to say, Gram or Gulab Gram, Tur or Arhar, Moong or Green Gram, Masur or Lentil, Urad or Black Gram, Moth, Lakh or Khesari *Explanation.*—Pulses whether whole or separated and whether with or without husk shall be treated as a single commodity for the purposes of levy of tax.	At the point of first sale in the State by a dealer who is liable to tax under section 5	4
10.	Cereals, that is to say, paddy, rice, wheat, Jowar or Milo, Bajra, Maize, Ragi, Kodon, Kutki and Barley *Explanation.*—Where a tax has been levied in respect of paddy, the tax leviable on rice procured out of such paddy shall be reduced by the amount of tax levied on such paddy.	do.	1"

10. *Amendment of Third Schedule.*—In the Third Schedule to the principal Act, in item 12, the words "by a dealer whose total turnover in respect of such food is less than thirty-five thousand rupees in a year" shall be omitted.

11. *Repeal and saving.*—(1) The Kerala General Sales Tax (Third Amendment) Ordinance, 1976 (9 of 1976), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

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1976

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GOVERNMENT OF KERALA

Law (Legislation-B) Department

NOTIFICATION

No. 20572-Leg.(B1)/75/Law.

Dated, Trivandrum, 20th November, 1976/
29th Karthika, 1898.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 19th day of November, 1976.

By order of the Governor,

K. VISWANATHAN NAIR,
Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1976.

33/4448/MC.

ACT 38 OF 1976

THE KERALA COURT-FEES AND SUITS VALUATION (AMENDMENT) ACT, 1976

An Act further to amend the Kerala Court-fees and Suits Valuation Act, 1959.

Preamble.—WHEREAS it is expedient further to amend the Kerala Court-fees and Suits Valuation Act, 1959, for the purpose hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Court-fees and Suits Valuation (Amendment) Act, 1976.

2. *Amendment of Schedule II.*—In Schedule II to the Kerala Court-fees and Suits Valuation Act, 1959 (10 of 1960) (hereinafter referred to as the principal Act), in article 10, after clause (j), the following clause shall be inserted, namely:—

"(jj) (i) Application under section 8 (1) of the Kerala Private Forests (Vesting and Assignment) Act, 1971, to the Tribunal constituted under that Act.	Ten rupees
(ii) Application to such Tribunal for an interlocutory order.	Three rupees"

3. *Repeal and saving.*—(1) The Kerala Court-fees and Suits Valuation (Amendment) Ordinance, 1976 (8 of 1976), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act as if this Act had come into force on the 23rd day of July, 1976.

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PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Law (Legislation A) Department

NOTIFICATION

No. 3925-Leg(A)1/76/Law.

Dated, Trivandrum, 20th November, 1976/ 29th Karthika, 1898.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 19th day of November, 1976.

By order of the Governor,

K. VISWANATHAN NAIR,
Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976

33/4449/MC.

ACT 39 OF 1976

THE KERALA COURT-FEES AND SUITS VALUATION (SECOND AMENDMENT) ACT, 1976

An Act further to amend the Kerala Court-fees and Suits Valuation Act, 1959.

Preamble.—WHEREAS it is expedient further to amend the Kerala Court-fees and Suits Valuation Act, 1959, for the purposes hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Court-fees and Suits Valuation (Second Amendment) Act, 1976.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Insertion of new section 78A.*—After section 78 of the Kerala Court-fees and Suits Valuation Act, 1959 (10 of 1960) (hereinafter referred to as the principal Act), the following section shall be inserted, namely:—

"78A. *Writing name or initials on or across the stamp.*—(1) Whoever affixes any adhesive stamp to any document requiring stamp under this Act shall at the time of affixing such stamp write on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing so that it cannot be used again.

(2) Any document bearing an adhesive stamp which does not bear the name or initials of the person who affixes the stamp or of his firm, as required by sub-section (1), so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped.".

3. *Amendment of section 80.*—To section 80 of the principal Act, the following proviso shall be added, namely:—

"Provided that in the case of an adhesive stamp, no such cancellation shall have effect unless it bears the name or initials of the person who affixes the stamp or of his firm, as required by sub-section (1) of section 78A.".

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PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Law (Legislation C) Department

NOTIFICATION

No. 18163/Leg. C2/76/Law. *Dated, Trivandrum, 20th November, 1976/ 29th Karthika, 1898.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 19th day of November, 1976.

By order of the Governor,

K. VISWANATHAN NAIR,

Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976.

33/4454/MC.

ACT 42 OF 1976

THE KERALA MUNICIPAL CORPORATIONS (FOURTH AMENDMENT) ACT, 1976

An Act further to amend the Kerala Municipal Corporations Act, 1961.

Preamble.—Whereas it is expedient further to amend the Kerala Municipal Corporations Act, 1961, for the purpose hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Municipal Corporations (Fourth Amendment) Act, 1976.

2. *Amendment of section 15.*—In section 15 of the Kerala Municipal Corporations Act, 1961 (30 of 1961) (hereinafter referred to as the principal Act), for the figures and words "354, 406, 425, and rules", the figures and words "354 and 406 and rules" shall be, and shall be deemed always to have been, substituted.

3. *Validation.*—Notwithstanding anything contained in any judgment, decree or order of any court, all delegations purported to have been made by the Commissioner of a municipal corporation, of any of his powers, duties or functions specified in section 425 of the principal Act, before the date of publication of this Act in the Gazette, shall, for all purposes, be deemed to be, and to have always been, valid and in accordance with law as if such delegations were made under the principal Act as amended by this Act.

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GOVERNMENT OF KERALA

Law (Legislation C) Department

NOTIFICATION

No. 14354/Leg. C2/76/Law. *Dated, Trivandrum, 20th November, 1976/ 29th Karthika, 1898.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 14th day of November, 1976.

By order of the Governor,

K. VISWANATHAN NAIR,

Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976.

33/4456/MC.

ACT 44 OF 1976

THE KERALA PANCHAYATS (THIRD AMENDMENT) ACT, 1976

An Act further to amend the Kerala Panchayats Act, 1960.

Preamble.—WHEREAS it is expedient further to amend the Kerala Panchayats Act, 1960, for the purpose hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Panchayats (Third Amendment) Act, 1976.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Amendment of section* 68.—In section 68 of the Kerala Panchayats Act, 1960 (32 of 1960), in sub-section (1), for the words "four percent", the words "six percent" shall be substituted.

(1)	(2)	(3)	(4)	(5)	(6)
76	6	Cannanore	Chirakkal	Puzhathi	0.1416
32	2	,,	,,	Chirakkal	0.0081
42	1	,,	,,	,,	0.0405
47	10	,,	,,	,,	0.0202
47	15	,,	,,	,,	0.1012
47	16	,,	,,	,,	0.0081

By order of the Governor,

M. C. RAJA RAJA VARMA,
Deputy Secretary to Government.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS,
TRIVANDRUM—1976.